

April 14, 1983

Mr. Arnold Hanson
Senior Vice President and
General Counsel
American Brands, Inc.
245 Park Avenue
New York, New York 10167

Dear Mr. Hanson:

Cash requirements make it necessary for The
Council to replenish its General Fund.

Will you please, therefore, return a check to
this office for \$68,898.00, representing your Company's tenth
installment of 1982 dues.

This payment will bring the total unpaid balance
to be paid by your Company on 1982 dues to \$93,993.31.

The check should be made out to THE COUNCIL FOR
TOBACCO RESEARCH-U.S.A., INC.

Sincerely,

W. T. Hoyt

WTH/lp

cc: Mr. V. B. Lougee III
Miss Janet C. Brown

Also individually addressed to: Hughes (Pepples); Peterson (Judge & Steven;
Goldsmith (Ahrensfield & Holtzman); Horrigan (Morse); Bantle (Manning &
Chapin).